

Little River Twp  
(12.192)

AFFIDAVIT OF PUBLICATION : 615757

STATE OF KANSAS, COUNTY OF RENO, SS:

David Dove

of lawful age, being first duly sworn, depose that he/she is Legal Representative of

The Hutchinson News

a daily newspaper printed and published in the  
of Hutchinson, Reno County, Kansas, and no  
trade, religious, or fraternal publication, and w  
newspaper has been entered as second-class m  
matter in the United States post office, Hutchin  
Kansas, and which newspaper has b  
continuously and uninterruptedly published d  
for more than fifty weeks a year and has been  
published for more than fifty years prior to the  
publication of the notice hereinafter mentioned,  
that a notice, of which a true copy is he  
attached, was published in the regular and en  
Tuesday issue of said HUTCHINSON NEWS fo  
day, the first being made on the 1st day of Aug  
A.D., 2017, and the last on the 1st day of Aug  
A.D., 2017.

Affiant further says that he/she has perso  
knowledge of the statements above set forth,  
that they are true.

*David Dove*

Subscribed and sworn to before me this 14th  
day of August, A.D., 2017.

*Jona J Thomas*

Notary Public.

My Commission Expires 04/12/18

Printer's Fees, \$209.94



FILED

AUG 31 2017

Donna Patton  
COUNTY CLERK

**NOTICE OF BUDGET HEARING**  
The governing body of  
**Little River Township**  
**Reno County**  
will meet on August 16, 2017 at 8 p.m. at 6811 N. Victory Road, Buhler, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at 6811 N. Victory Road, Buhler, KS and will be available at this hearing.

**BUDGET SUMMARY**  
Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2016		Current Year Estimate 2017		Proposed Budget 2018	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budgeted Authority for 2017 Ad Expenditures	Estimate Valorem Tax Rate*
General	100,703	3.774	34,050	2.774	75,272	2.309
Debt Service						
Library						
Road	119,267	7.418	107,500	8.418	130,338	9.883
Special Road						
Noxious Weed						
Fire Protection						
Special Machinery						
Totals	219,970	11.192	141,550	11.192	205,610	12.192
Less: Transfers	31,280		20,300		20,300	
Net Expenditure	188,690		121,250		185,310	
Total Tax Levied	148,374		143,689		x	
Total Assessed Valuation	17,523,912		17,713,575		17,490,999	
Township Assessed Valuation Only					11,015,874	

Outstanding Indebtedness,  
Jan 1  
G.O. Bonds  
Other  
Lease Purchase Principal  
Total  
\*Tax rates are expressed in mills.

	2015	2016	2017
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	72,494	54,511	0
Total	72,494	54,511	0

Jim White  
Clerk

615757

2018

## CERTIFICATE

To the Clerk of Reno County, State of Kansas  
We, the undersigned, officers of

**Little River Township**

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was approved and adopted as the maximum expenditures for the various funds for the year 2018; and (3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations for the 2018 Budget.

			2018 Adopted Budget			
			Page No.	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:						
Computation to Determine Limit for 2018			2			
Alloc of MVT, RVT, and 16/20M Vehicles Tax			3			
Schedule of Transfers			4			
Statement of Indebt. & Lease/Purchase			5			
Computation to Determine State Library Grant			6			
Fund K.S.A.						
General	79-1962	6	75,272	40,387	2,302	
Debt Service	10-113					
Library	12-1220					
Road	68-518c	7	130,338	108,868	9,883	
Special Road	80-1413					
Noxious Weed	2-1318					
Fire Protection	80-1503					
Special Machinery		7				
Totals		xxxxxx	205,610	149,254		
Budget Summary		8				
Neighborhood Revitalization			Resolution required? Vote publication required?		Yes	

Final Assessed Valuation:	County Clerk's Use Only
Little River Township	11,015,873
City of Buhler	10,525,494
0	
Total Assessed Valuation	17,541,367 0
	Nov. 1, 2017 Valuation

Assisted by:

D. Scot Loyd, CPA, CGFM, CFE, CGMA

Jan Nolde, CPA, CFE, CGMA

Address:

Swindoll, Janzen, Hawk &amp; Loyd

123 S. Main

McPherson, KS 67460

**Email:**

scotloyd@sjhl.com

jannolde@sjhl.com

2017

Attest:

### Governing Body

County Clerk

Special Road Election held \_\_\_\_\_ for \_\_\_\_\_ Mills for \_\_\_\_\_ years.  
First levy in \_\_\_\_\_.

See Accountant's Compilation Report and Summary of Significant Assumptions

FILED

AUG 16 2017

Deanna Patton  
COUNTY CLERK

Little River Township

2018

**Computation to Determine Limit for 2018**

1. Total tax levy amount in 2017
2. Debt service levy in 2017
3. Tax levy excluding debt service

	Amount of Levy
+	\$ 143,669 ✓
-	\$ 0
\$	<u>143,669</u>

**2017 Valuation Information for Valuation Adjustments**

4. New improvements for 2017: + 80,964 ✓
5. Increase in personal property for 2017:
  - 5a. Personal property 2017 + 230,966
  - 5b. Personal property 2016 - 230,633
  - 5c. Increase in personal property (5a minus 5b) + 333 ✓  
(Use Only if > 0)
6. Valuation of property that has changed in use during 2017: + 0
7. Total valuation adjustment (sum of 4, 5c, 6) 81,297 ✓
8. Total estimated valuation July 1, 2017 17,490,999
9. Total valuation less valuation adjustment (8 minus 7) 17,409,702
10. Factor for increase (7 divided by 9) 0.00467
11. Amount of increase (10 times 3) + \$ 671
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11) \$ 144,340
13. Debt service levy in this 2018 budget 0
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13) 144,340
15. Consumer Price Index for all urban consumers for calendar year 2016 0.013
16. Consumer Price Index adjustment (3 times 15) \$ 1,868
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) \$ 146,208 ✓

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

See Accountant's Compilation Report and Summary of Significant Assumptions

Little River Township

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2017	Tax Levies in the 2017 Budget	Allocation for Year 2018									
		MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20M - City	CommVeh - Township	CommVeh - City	Watercraft - Township	Watercraft - City
General	2,774	2,213	3,299	51	41	74	0	264	51	13	0
Debt Service	0.000	0	0	0	0	0	0	0	0	0	0
Library	0.000	0	0	0	0	0	0	0	0	0	0
Road	8,418	6,715	0	156	0	223	0	800	0	40	0
Special Road	0.000	0	0	0	0	0	0	0	0	0	0
Noxious Weed	0.000	0	0	0	0	0	0	0	0	0	0
Fire Protection	0.000	0	0	0	0	0	0	0	0	0	0
	0.000	0	0	0	0	0	0	0	0	0	0
	0.000	0	0	0	0	0	0	0	0	0	0
	0.000	0	0	0	0	0	0	0	0	0	0
	0.000	0	0	0	0	0	0	0	0	0	0
Total	11,192	8,928	3,299	207	41	297	0	1,064	51	53	0
Total - 3rd Class City Levies (***)	2,774		3,299		41		3		51		0

See Accountant's Compilation Report and Summary of Significant Assumptions

2018

Little River Township

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2016</b>	<b>Current Amount for 2017</b>	<b>Proposed Amount for 2018</b>	<b>Transfers Authorized by Statute</b>
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	31,280	20,300	20,300	68-141g
Total		31,280	20,300	20,300	
Adjustments*					
Adjusted Totals		31,280	20,300	20,300	

\*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

See Accountant's Compilation Report and Summary of Significant Assumptions

Little River Township  
Reno County

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2017	Date Due		Amount Due 2017		Amount Due 2018	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
None										
Total G.O. Bonds				0			0	0	0	0
Other										
None										
Total Other				0			0	0	0	0
<b>Total</b>				<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2017	Payments Due 2017	Payments Due 2018
None							
				<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

See Accountant's Compilation Report and Summary of Significant Assumptions

2018

Little River Township

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance January 1	27,992	6,342	27,775
Receipts:			
Ad Valorem Tax	69,637	49,137	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,028	0	0
Motor Vehicle Tax	7,786	4,829	5,512
Recreational Vehicle Tax	131	93	92
16/20 M Vehicle Tax	113	99	77
Commercial Vehicle Tax	358	176	315
Watercraft Tax	0	24	13
LAVTR	0	0	0
Gross Earnings (Intangibles) Tax	0	1,124	1,102
Interest on Idle Funds			0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>79,053</b>	<b>55,483</b>	<b>7,111</b>
<b>Resources Available:</b>	<b>107,045</b>	<b>61,825</b>	<b>34,885</b>
Expenditures:			
Officers Pay	2,040	2,100	2,100
Salaries & Wages	1,138	2,000	2,000
Payroll Taxes	169	500	500
Fuel & Oil	1,596	2,000	2,000
Contract Services	1,488	5,000	5,000
Legal Publications	316	450	450
Professional Services	2,784	3,000	3,000
Repairs	363	5,000	5,000
Supplies	3,546	3,000	3,000
Insurance	9,087	9,000	9,000
Road Materials	19,800	0	0
Cemetery Mowing	0	1,500	1,500
Equipment	57,912	0	40,386
Utilities	323	500	1,336
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Available			
Miscellaneous	141	0	0
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>100,703</b>	<b>34,050</b>	<b>75,272</b>
Unencumbered Cash Balance Dec 31	6,342	27,775	xxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	113,025	84,859	75,272
<b>Non-Appropriated Balance</b>			
Total Expenditure/Non-Appr Balance			75,272
Tax Required			40,387
Delinquent Comp Rate:	0.0%		0
Amount of 2017 Ad Valorem Tax			40,387

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Little River Township  
FUND PAGE FOR FUNDS WITH A TAX LEVY  
Adopted Budget

2018

Road	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance January 1	30,687	6,242	8,536
Receipts:			
Ad Valorem Tax	80,836	94,531	xxxxxxxxxxxxxx
Delinquent Tax	1,332	0	
Motor Vehicle Tax	5,722	9,491	6,715
Recreational Vehicle Tax	135	182	156
16/20M Vehicle Tax	196	196	223
Commercial Vehicle Tax	543	346	800
Watercraft Tax	0	48	40
Special Highway/Gasoline Tax	5,374	5,000	5,000
Interest on Idle Funds	296	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	388	0	0
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>94,822</b>	<b>109,794</b>	<b>12,934</b>
<b>Resources Available:</b>	<b>125,509</b>	<b>116,036</b>	<b>21,470</b>
Expenditures:			
Officers Pay	0	1,000	1,000
Salaries & Wages	20,459	25,000	25,000
Payroll Taxes	2,592	4,000	4,000
Fuel & Oil	5,749	5,000	5,000
Road Materials	38,450	40,000	62,838
Supplies	2,849	200	200
Cemetery Mowing	550	0	0
Contract Services	2,633	7,000	7,000
Repairs	14,705	5,000	5,000
Cash Forward (2018 column)			
Transfer to Special Machinery	31,280	20,300	20,300
Does transfer exceed 25% of Resources Available			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>119,267</b>	<b>107,500</b>	<b>130,338</b>
Unencumbered Cash Balance Dec 31	6,242	8,536	xxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	123,210	139,866	130,338
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			130,338
Tax Required			108,868
Delinquent Comp Rate: 0.0%			0
Amount of 2017 Ad Valorem Tax			108,868

<b>Special Machinery</b>	<b>2016</b>
K.S.A. 68-141g	<b>Actual</b>
Unencumbered Cash Balance, Jan 1	70,890
Transfers from:	
Road Fund	31,280
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	
Other	
<b>Resources Available:</b>	<b>102,170</b>
<b>Total Expenditures</b>	<b>0</b>
<b>Unencumbered Cash Balance, Dec 31</b>	<b>102,170</b>



# NOTICE OF BUDGET HEARING

The governing body of  
**Little River Township**  
**Reno County**

will meet on August 16, 2017 at 8 p.m. at 6811 N. Victory Road, Buhler, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at 6811 N. Victory Road, Buhler, KS and will be available at this hearing.

## **BUDGET SUMMARY**

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Special Road							
Noxious Weed							
Fire Protection							
Special Machinery							
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Total Tax Levied	148,374		143,669		xxxxxxxxxxxxxx		
Total Assessed Valuation	17,523,912		17,713,575		17,490,999		
Township Assessed Valuation Only					11,015,874		

Outstanding Indebtedness,

	2015	2016	2017
Jan 1	0	0	0
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	72,494	54,511	0
Total	72,494	54,511	0

\*Tax rates are expressed in mills.

Jim White

Clerk

See Accountant's Compilation Report and Summary of Significant Assumptions  
Page No. 8

## **SUMMARY OF SIGNIFICANT ASSUMPTIONS**

### **Note A: NATURE OF THE PROJECTION**

This financial projection presents, to the best of Management's knowledge and belief, the Township's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of August 25, 2017, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Township resides in, to calculate the tax levy needed to support the Township's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

### **Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS**

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the Township's control that would effect the above assumptions.

To Management of the Little River Township  
5217 N. Worthington Rd.  
Buhler, KS 67522

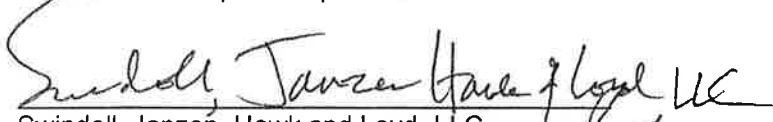
Management is responsible for the accompanying projection of the Little River Township, which comprises the projected budgeted cash receipts and expenditures for the year ended December 31, 2018, prepared under the regulatory basis of accounting in the prescribed format required by the State of Kansas, including the related summaries of significant assumptions in accordance with guidelines for the presentation of a projection established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the projection nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this projection.

Even if the budgeted resources are received and expended as projected, there will usually be differences between the projection and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a projection established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the projection, they might influence the user's conclusions about the Little River Township's projected budgeted receipts and expenditures, regulatory basis. Accordingly, the projection is not designed for those who are not informed about such matters.

We are not independent with respect to the Little River Township.

The accompanying projection and this report are intended solely for the information and use of the Little River Township, the State of Kansas Department of Administration and the respective County Clerk in which the Little River Township resides in for tax levying purposes, and are not intended to be and should not be used by anyone other than these specified parties.



Swindoll, Janzen, Hawk and Loyd, LLC  
Hutchinson, KS

August 25, 2017

*[sjhl.com](http://sjhl.com)*

**Hutchinson Office**

200 N. Main • Hutchinson, KS 67504-2889  
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